

SECOND REGULAR SESSION

# HOUSE BILL NO. 1177

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE GASKILL.

Pre-filed December 10, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

2480L.011

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### AN ACT

To repeal sections 149.180, 149.192 and 191.211, RSMo, and to enact in lieu thereof two new sections relating to tobacco taxation.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Sections 149.180, 149.192 and 191.211, RSMo, are repealed and two new  
2 sections enacted in lieu thereof, to be known as sections 149.180 and 191.211, to read as follows:

149.180. The director shall promulgate reasonable rules and regulations providing for  
2 the refund of taxes paid under section 149.170 which are later determined to not be owed to the  
3 state. No rule or portion of a rule promulgated under the authority of sections 149.170 to  
4 [149.192] **149.190** shall become effective unless it has been promulgated pursuant to the  
5 provisions of section 536.024, RSMo.

191.211. State expenditures for new programs and initiatives enacted by sections  
2 103.178, RSMo, 143.999, RSMo, 188.230, RSMo, 191.231, 191.825 to 191.839, RSMo,  
3 208.177, 208.178, 208.179 and 208.181, RSMo, 211.490, RSMo, 285.240, RSMo, 337.093,  
4 RSMo, 374.126, RSMo, 376.891 to 376.894, RSMo, 431.064, RSMo, 660.016, 660.017 and  
5 660.018, RSMo, and the state expenditures for the new initiatives and expansion of programs  
6 enacted by revising sections 105.711 and 105.721, RSMo, 191.520, 191.600, 198.090, RSMo,  
7 208.151, 208.152 and 208.215, RSMo, as provided by H.B. 564, 1993, shall be funded  
8 exclusively by federal funds and the funding sources established in sections 149.011, 149.015,  
9 149.035, 149.061, 149.065, 149.160, 149.170, 149.180, **and** 149.190 [and 149.192], RSMo, and  
10 no future general revenue shall be appropriated to fund such new programs or expansions.

[149.192. The general assembly hereby occupies and preempts the entire

**EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

2 field of legislation increasing the taxation of cigarettes and tobacco products to the  
3 complete exclusion of any order, ordinance or regulation by any political subdivision  
4 of this state. Any future orders, ordinances or regulations in this field shall be null  
5 and void. No county, city, town, village, municipality, or other political subdivision  
6 of this state shall adopt any order, ordinance or regulation increasing the tax levied  
7 on cigarettes and tobacco products. The tax levied by any county, city, town, village,  
8 municipality, or other political subdivision of this state shall not exceed the amount  
9 of tax levied on September 30, 1993.]